

FILED
2025 MAR 13 PM 2:01
CLERK OF COURT
CLEVELAND, OHIO

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

VINCENT B. WEAVER,

Defendant.

INFORMATION

1:07CR207

CR. NO.

Title 26, Section 7206(2)
United States Code

JUDGE DOWD

GENERAL ALLEGATIONS

The United States Attorney charges:

1. During the times relevant to this Information, the defendant, VINCENT B. WEAVER, resided in Shaker Heights, Ohio, and operated a sole proprietorship tax preparation and real estate business under the name Carvin Properties and Tax Services, primarily from an office located in East Cleveland, Ohio.
2. During times relevant to this Information, the defendant prepared at least 44 false and fraudulent income tax returns for at least 24 of his clients, as described in Count 1, which claimed income tax refunds that were greater than the actual refunds to which the clients were

entitled. The defendant falsified such returns in various manners, including: (a) reporting false self-employment income from fictitious businesses or falsely-inflating amounts of self-employment in order to falsely inflate the amount of claimed earned income credit (EIC); (b) claiming false and fictitious dependents, and (c) claiming false educational credits.

3. The defendant filed the returns electronically on behalf of the clients, and arranged for the Internal Revenue Service to direct-deposit the refunds into a bank account of the defendant's business. The defendant then paid each client only a portion of the client's refund, either by business check or often in cash. In most instances, the client did not receive a copy of his or her return and did not know the amount of the refund claimed on the return.

COUNT 1

The United States Attorney further charges:

1. The allegations in paragraphs 1 through 3 of the General Allegations section of this Information are incorporated and re-alleged in this paragraph, as if fully rewritten herein.

2. On or about the dates stated below, in the Northern District of Ohio, Eastern Division, the defendant, VINCENT B. WEAVER, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of tax returns, on Form 1040, U.S. Individual Income Tax Return, for his clients stated below (referred to by their first names and last name initials), for the calendar years stated below, each of which was false and fraudulent as to a material matter, in that, as the defendant well knew and believed at the time the return was prepared and presented to the Internal Revenue Service, each said

return claimed a tax refund that was greater than the actual tax refund to which the client was entitled for that year, as set forth below:

<u>Client</u>	<u>Year</u>	<u>Date</u>	<u>False Refund Claimed</u>	<u>Correct Refund</u>
April A.	2003	02/23/2004	\$2,600	\$170
Rashae L. B.	2003	02/16/2004	\$4,562	\$553
Andrea M. B.	2003	02/16/2004	\$2,694	\$459
Michael D. C.	2003	02/23/2004	\$5,470	\$354
Chaence V. D.	2003	02/16/2004	\$5,122	None (\$93 taxes owing)
Naomi N. D.	2001	03/25/2002	\$2,445	\$577
Naomi N. D.	2002	03/10/2003	\$3,161	\$2,153
Naomi N. D.	2003	02/16/2004	\$2,954	\$1,510
Naomi N. D.	2004	02/07/2005	\$2,869	\$1,117
Michelle L. J.	2003	02/23/2004	\$3,930	\$2,961
Katrina L. L.	2003	03/15/2004	\$1,791	\$775
Kimetra L. L.	2002	02/17/2003	\$2,511	\$397
Kimetra L. L.	2003	02/09/2004	\$2,581	\$537
Anton D. M.	2000	03/26/2001	\$3,620	\$537
Anton D. M.	2001	03/11/2002	\$5,071	\$1,158
Anton D. M.	2002	02/17/2003	\$2,409	\$0
Anton D. M.	2003	03/08/2004	\$3,561	\$1,810
Lavonia M.	2002	02/17/2003	\$2,497	\$0
Lavonia M	2003	02/09/2004	\$2,551	\$0
James F. M., III	2002	02/17/2003	\$4,989	\$321

<u>Client</u>	<u>Year</u>	<u>Date</u>	<u>False Refund Claimed</u>	<u>Correct Refund</u>
James F. M., III	2003	02/23/2004	\$3,665	\$2,165
Thyra K. P.	2002	04/21/2003	\$2,663	\$868
Thyra K. P.	2003	02/16/2004	\$2,845	\$1,016
Akendria I. R.	2003	03/22/2004	\$2,575	\$213
Kimberly A. R.	2000	02/26/2001	\$2,612	\$436
Kimberly A. R.	2001	02/25/2002	\$2,912	\$868
Kimberly A. R.	2002	02/24/2003	\$2,700	\$432
Kimberly A. R.	2003	03/15/2004	\$2,838	\$630
Geraldine L. R.	2000	02/19/2001	\$2,418	\$1,662
Geraldine L. R.	2001	03/04/2002	\$2,446	\$1,382
Geraldine L. R.	2002	03/03/2003	\$2,460	\$1,382
Geraldine L. R.	2003	02/09/2004	\$2,571	\$1,382
Rodney T. S.	2003	03/01/2004	\$6,961	\$5,069
Stephanie M. S.	2003	02/09/2004	\$2,538	\$1,730
Cassandra L. S.	2001	02/25/2002	\$2,919	\$1,903
Cassandra L. S.	2002	02/17/2003	\$2,475	\$899
Cassandra L. S.	2003	02/23/2004	\$3,112	\$1,800
Ruth V.	2002	05/05/2003	\$4,986	\$2,359
Ruth V.	2003	04/12/2004	\$2,226	\$1,411
Jimmarr Q. W.	2003	02/16/2004	\$4,725	\$213
Toccarra M. W.	2002	03/03/2003	\$4,851	\$3,217
Toccarra M. W.	2003	02/16/2004	\$5,489	\$3,188
Cheryl D. W.	2003	02/23/2004	\$3,217	\$2,019

<u>Client</u>	<u>Year</u>	<u>Date</u>	<u>False Refund Claimed</u>	<u>Correct Refund</u>
Starlight T. W.	2003	02/16/2004	\$2,663	\$8

In violation of Title 26, Section 7206(2), United States Code.

COUNT 2

The United States Attorney further charges:

1. The allegations in paragraph 1 of the General Allegations section of this Information are incorporated and re-alleged in this paragraph, as if fully rewritten herein.
2. On or about April 7, 2004, a Special Agent of the Internal Revenue Service, acting in an undercover capacity under the name Pamela Adams (hereinafter, the "UCA"), met with the defendant at his office in East Cleveland and arranged for him to prepare an income tax return for the calendar year 2003. The UCA informed the defendant that she had wage income of \$4,383 and provided him a supporting purported W-2 form to use in preparing her return. The defendant then prepared a return for the UCA, reporting not only the W-2 income, but also reporting \$3,250 of additional income he fabricated from a purported Schedule C child care business, thereby increasing the refund over the amount based only on the wage income.
3. On or about April 7, 2004, in the Northern District of Ohio, Eastern Division, the defendant, VINCENT B. WEAVER, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, in the name of Pamela Adams, for the calendar year 2003, which was false and fraudulent as to a material matter, in that said return claimed a refund of

\$2,446, whereas, as the defendant then and there well knew and believed, the amount of refund that would be owing for that year, based on the information the UCA provided to the defendant, was approximately \$1,868.

In violation of Title 26, Section 7206(2), United States Code.

GREGORY A. WHITE
United States Attorney